IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 26491 of 2006(D)

PETITIONER:

SREE BALAJI REFINERY,
10/1134/1, NEW CHURCH ROAD,
THRISSUR-1, REPRESENTED BY ITS PARTNER,
SATISH PRATAP.

BY ADV. SRI.R.MURALIDHARAN (AROOR)

RESPONDENTS:
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1. COMMERCIAL TAX OFFICER,
FIRST CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR.

2. SALES TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR,
PALAKKAD DISTRICT.

3. STATE OF KERALA, REPRESENTED BY
ITS CHIEF SECRETARY, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO. 26491/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED UNDER THE KGST ACT, BY THE 1ST RESPONDENT DATED 06.08.2004

EXHIBIT P2; TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED UNDER CST ACT, BY THE 1ST RESPONDENT DATED 06.08.2004

EXHIBIT P3: TRUE COPY OF THE INVOICE FOR PURCHASE OF MACHINERY DATED 28.09.2006

EXHIBIT P4: TRUE COPY OF THE DEMAND NOTICE ISSUED UNDER RULE 4(2A) OF THE ENTRY TAX RULES, DATED 05.10.2006

EXHIBIT P5: TRUE COPY OF THE INTERIM ORDER IN WP.(C) NO.17582/2006 DT. 7.7.2006

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 26491 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp